



CALIFORNIA  
STATE BOARD  
OF EQUALIZATION

BETTY T. YEE  
Acting Member  
First District  
San Francisco

BILL LEONARD  
Second District  
Sacramento/Ontario

CLAUDE PARRISH  
Third District  
Long Beach

JOHN CHIANG  
Fourth District  
Los Angeles

STEVE WESTLEY  
State Controller  
Sacramento

RAMON J. HIRSIG  
Executive Director  
Sacramento

# *Instructions For Reporting State-Assessed Property*

*Gas, Electric and  
Gas Transmission Companies  
Lien Date 2006*

*December 2005*

*Publication 67GE • LDA*

## ***Foreword***

The State Board of Equalization is required, under the provisions of section 19 of Article XIII of the Constitution, to assess annually all property, other than franchises, owned or used by gas companies and electric companies. These instructions are for the direction of those persons responsible for reporting such property. If you have any questions regarding the property statement forms or reporting instructions, contact the Valuation Division, Gas, Electric and Gas Transmission industry team lead person at 916-322-2323.

# Contents

<i>I. Property Statement</i> .....	1
A. General .....	1
B. Declaration of Costs and Other Related Property Information (form BOE-517) .....	2
1. Statement of Authorization .....	2
2. Financial Schedules .....	2
C. Tangible Property List .....	3
1. General .....	3
2. Leased Properties .....	4
3. Continuous Structures .....	4
4. Nonoperating Properties .....	4
D. Summary Control .....	4
1. Summary Control—Gas Properties .....	4
2. Summary Control—Electric Properties .....	10
3. Summary Control—Water Properties .....	14
4. Summary Control—Steam Heat Properties .....	16
E. Statement of Land Changes .....	17
1. General .....	17
2. Leased Properties .....	17
3. Possessory Interests .....	18
4. Partial Interests .....	18
5. Nonoperating Land Parcels .....	19
6. Land Identification Maps .....	19
F. Schedule of Intangible Information .....	20
G. Schedule of Leased Equipment .....	20
H. Statistical Data—Electric Properties .....	21
I. Other Information .....	21
J. Fiber Optic Miles of Right of Way .....	21
K. Schedule of Gas Transmission Pipeline Right of Way .....	23
L. Miscellaneous Items .....	23
1. Stockholder's Reports and Reports to Regulatory Agencies .....	23
2. Foreign Improvement Lists .....	23
3. Construction Work in Progress .....	23
4. Book Cost .....	24
5. Exempt Software .....	25

<i>II. List of Available Publications .....</i>	<i>26</i>
<i>III. Appendices.....</i>	<i>27</i>
A. Tax Rate Areas .....	27
B. Continuous Structures Item Description Table .....	27
C. Account Prefixes .....	28
D. List of California Counties .....	28
E. Sample Form BOE-533-E – Electronic Tangible Property List .....	29

# ***I. Property Statement***

## **A. General**

A sworn property statement shall be filed annually with the State Board of Equalization by each person, corporation, or other entity owning, claiming, possessing, using, controlling, or managing any state assessed property.

This statement shall consist of:

1. Declaration of Costs and Other Related Property Information
2. Tangible Property List
3. Summary Control
4. Statement of Land Changes and Land Identification Maps
5. Schedules of Leased Equipment
6. Such other information as is hereinafter directed or as may be from time to time requested by the Board

Except as noted below, all parts of the property statement shall be filed not later than *March 1st* of each year. When there is nothing to report on a portion of the property statement, the state assessee must submit the appropriate form marked "NONE." Failure to respond to all parts of the Property Statement may subject the assessee to the penalties of section 830 of the Revenue and Taxation Code.

To meet unusual situations, exceptions to the requirements of these instructions may be granted in writing by the Chief of the Valuation Division.

The Board, for good cause, may grant extensions as follows:

1. Up to 45 days for parts of the property statement relating to development of unitary value indicators. This includes all financial schedules, the summary control, and any supplemental data requested by the Board. It also includes studies and other voluntary information that the assessee believes affects the value of their property.
2. Up to 30 days for parts of the property statement describing specific operating or nonunitary property. This includes Tangible Property Lists, Statements of Land Changes and Land Identification Maps, and Schedules of Leased Equipment.
3. An additional 15 day extension may be granted for either category above upon the showing of extraordinary circumstances which prevent filing the statement within the first extension.

Supplemental reporting instructions may be issued to individual companies when additional data is needed or to clarify these instructions concerning specific issues. These supplemental instructions will be mailed at least 20 days prior to the extended reporting deadline.

Portions of the State Constitution, Revenue and Taxation Code, and other codes have pertinent information relating to the instructions contained in this publication. All of the codes and portions of the State Constitution pertaining to property tax laws are contained in a publication of the State Board of Equalization titled "Property Taxes Law Guide." This publication may be purchased from the State Board of Equalization, Publications Order Desk, 3920 West Capitol Avenue, West Sacramento, CA 95691. This publication and all other property statement forms and publications may be obtained from the Internet site of the Board of Equalization at **[www.boe.ca.gov](http://www.boe.ca.gov)**.

*All Information provided in the Property Statement declaration is subject to audit.*

## **B. Declaration of Costs and Other Related Property Information (form BOE-517)**

This property statement must be signed by the owner or partner of the business, a duly appointed fiduciary, or an agent. When signed by an agent or employee other than a member of the bar, a certified public accountant, a public accountant, or a duly appointed fiduciary, the assessee's written authorization of the agent or employee to sign the statement on behalf of the assessee should be on file with the Valuation Division. The entry on the line "title" should clearly indicate whether or not written authorization is required to be filed with the Board.

In the case of a corporation, the property statement must be signed by an employee or agent whom the board of directors has designated in writing (other than those excepted above), by name or by title, to sign such statements on behalf of the corporation, or by an officer of the corporation. The board of directors may appoint a person or persons to designate such employee or agent. The name of the corporation should be entered on the line provided.

*Sign the property statement in accordance with the requirements listed above. Title 18, section 172 of the California Code of Regulations provides that statements not properly signed have not been properly submitted.*

### **1. Statement of Authorization.**

In the cases where a company is assigning an agent or authorized representative other than the owner or a corporate officer to act as agent for Property Tax matters with the Board of Equalization, a Statement of Authorization (BOE-892) must be filed with the Valuation Division. The filing must be submitted annually in order for the agent or representative's status to remain current.

### **2. Financial Schedules.**

These schedules shall be used to show the taxpayer's balance sheet, income and expense statement, and such other information as is required on forms (BOE-517 and applicable inserts) supplied by the Valuation Division.

- a. Financial Schedules A to E shall be used to show the taxpayer's balance sheet, income and expense statement, and such other information as is required on form BOE-517-GE (for gas, electric, and water utilities) or form BOE-517-GT (for gas transmission utilities) supplied by the Valuation Division.

Cost Detail of Depreciable Property (Schedule B-1) shall be filed as of the lien date. Interstate companies shall prepare a separate Schedule B-1 for California and for Total System depreciable property. **Gas Transmission** assessee shall convert their FERC account numbers to Cost Detail Groups according to the instructions on page seven of form BOE-517-GT. The prior year's Schedule R may be substituted for Schedule B-1, for companies which are required to submit a Schedule R. Electronic filings for Schedule B-1 will be accepted. For information and instructions to file electronic Schedule B-1, contact the Valuation Division at (916) 322-2323.

Schedule F - For gas and electric companies with nuclear generating plants, hydroelectric generating plants, or **large** steam generating plants, supporting schedules segregating accumulated deferred income taxes for transmission and distribution plants, and each type of generating plants are required. For information and instructions on whether a specific gas and electric company is required to file supporting schedules, please contact the Valuation Division at 916-322-2323.

- b. In addition to Financial Schedules A to F, Gas *Transmission* assessee shall complete Schedule F and Schedule G of form BOE-517-GT to report statistics for Pipeline MCF in Gas Received and Delivered and Pipeline MCF Miles, respectively.

## C. Tangible Property List

### 1. General.

All state-assessed property (owned or used) in California except licensed motor vehicles, other exempt property and land shall be listed on the Tangible Property List (TPL). The TPL must be filed using the electronic format described below.

**Electronic TPL Filing Format** — A 3.5-inch diskette or compact disc should be used to file a BOE-533-E TPL in a template approved by the Valuation Division. In order to facilitate an acceptable electronic filing, please request an electronic TPL template and instructions from Mr. Jim Santillan by email at [Jim.Santillan@boe.ca.gov](mailto:Jim.Santillan@boe.ca.gov). The template is in an Excel spreadsheet format and it contains detailed instructions. A hardcopy printout of the TPL must be included with the diskette to constitute a proper filing. See Appendix E — Sample Form BOE-533-E Electronic Tangible Property List Data for an example of the printed file. Once an acceptable electronic TPL has been filed with the Valuation Division, that electronic template may be used to file an acceptable TPL in succeeding years.

The TPL shall accurately describe the property as it exists at 12:01 a.m. on the first day of January. Each entry on the TPL must include the following data elements:

- a. **Assessee Name** — Each TPL page shall be completed with the name of your business entity.
- b. **SBE Number** — Each TPL item shall be completed with your SBE assigned assessee number.
- c. **County Number** — Each TPL item shall be completed with the numerical equivalent for county name. A listing of county names and county numbers is provided in Appendix D.
- d. **Identification Number** — Each TPL item should be assigned an identification number 1 to 6 digits that is unique in each county. The same item located in the same county reported in subsequent years should use the same identification number.
- e. **Description** — 41 spaces are available to describe each item. Conspicuous structures, such as individual buildings, shall be separately described by giving their street address if one is assigned and their function, i.e., office building or warehouse. The improvement must be further described by identifying the SBE land parcel on which it is situated.
- f. **Tax Rate Area** — The general countywide Tax Rate Area 000 001 00 for unitary property should be listed first. All property carried on the books of the assessee in nonoperating accounts, or classified by the Valuation Division as nonoperating property in the prior year shall be reported in the specific Tax Rate Area where such property is located. See Appendix A for an explanation of Tax Rate Areas.
- g. **TPL Item** — TPL items shall be numbered consecutively beginning with item one (1) to the end of each county.
- h. **Account Prefix** — The account prefix should be one that was selected from the table shown in Appendix C.
- i. **Account Number** — Account numbers shall be those established by your regulating authority (CPUC, FCC, etc.) using the format (9999.99).
- j. **Amount** — Original cost (100 percent of acquisition cost without depreciation) shall be reported for each item listed. Include all costs required to place the property in service. For self-constructed property, impute an amount for items of cost not directly incurred. All costs should be expressed in whole dollars. Leased property should be listed on the TPL with no dollar amounts shown.

## **2. Leased Properties.**

Leased properties, excluding licensed motor vehicles, other exempt property, and land reported to the Board for assessment must be included in the TPL. No costs or account numbers need be associated with leased properties. See Appendix E for Sample Form BOE-533 item 6. Leased properties should be reported in the county wide Tax Rate Area 000 001 00.

## **3. Continuous Structures.**

Continuous structures items like those shown in the table in Appendix B should also be reported in the TPL. The description field should include the number of units, e.g., Distribution Gas Mains 5.28 miles, or Transmission Poles 8 each (refer to section 1 f, Description, for additional information). The amount reported for each continuous line item shall reflect the actual investment cost if available; otherwise, report the extended amount, i.e., number of units, multiplied by the cost per unit, equals the extended amount. Continuous structure items like those listed in Appendix B should be the last items in Tax Rate Area 000 001 00. See Appendix E, Sample Form BOE-533 item 7. *There is no separate TPL for continuous structures, all improvements and personal property are reported on the same TPL.*

## **4. Nonoperating Properties.**

All properties carried on the books of the assessee in nonoperating accounts or classified by the Valuation Division as nonoperating property the prior year, must be listed on the TPL and in addition to the above criteria, must be grouped according to the specific Tax Rate Area, where such nonoperating property is located.

## **D. Summary Control**

This statement, shall show a summary by accounts of:

1. Costs reported on the Tangible Property List
2. Cost of land
3. Cost of licensed vehicles
4. Cost in overhead accounts if not spread over other accounts
5. Other costs
6. Accrued depreciation of nonoperating property, other plant and equipment, and licensed motor vehicles.

The Summary Control statement shall be reconciled with the assessee's records as of December 31 of the year immediately preceding the lien date The *Grand Total* in the Tangible Property List Items column must agree with the totals on the TPL.

The following subsections show the form in which the Summary Control shall be prepared and provides an example of the format to be used for the following types of properties: (1) gas properties, (2) electric properties, (3) water properties, and (4) steam heat properties.

### **1. Summary Control—Gas Properties**

The following tabulation shows the form in which the Summary Control shall be prepared. The accounts listed are those prescribed by the Federal Energy Regulatory Commission for Natural Gas Companies. The x's opposite the accounts indicate the segregation of the amounts carried therein to the classes shown in the column headings. Following the tabulation is an example that illustrates the format to be used.



ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LIC VEH	OVER HEADS	OTHER COSTS	TOTAL
	<b>Intangible Plant</b>						
301	Organization					X	X
302	Franchises and consents					X	X
303	Misc. intangible plant					X	X
	<b>Mfd. Gas Prod. Plant</b>						
304	Land and land rights		X				X
305	Structures and improvements	X					X
306	Boiler plant equipment	X					X
307	Other power equipment	X					X
308	Coke ovens	X					X
309	Producer gas equipment	X					X
310	Water gas generating equipment	X					X
311	Liquefied petro. gas equipment	X					X
312	Oil gas generating equipment	X					X
313	Generating equipment other processes	X					X
314	Coal, coke, ash handling equip.	X					X
315	Catalytic cracking equipment	X					X
316	Other reforming equipment	X					X
317	Purification equipment	X					X
318	Residual refining equipment	X					X
319	Gas mixing equipment	X					X
320	Other equipment	X					X
	<b>Natural Gas Product and Gathering Plant</b>						
325.1	Producing lands		X				X
325.2	Producing leaseholds		X				X
325.3	Gas rights		X				X
325.4	Rights-of-way		X				X
325.5	Other land and land rights		X				X
326	Gas well structures	X					X
327	Field comp. station structures	X					X
328	Field measuring & reg. station structures	X					X
329	Other structures	X					X
330	Producing gas wells—well construction	X					X
331	Prod. gas wells—well equipment	X					X
332	Filed lines	X					X
333	Field compressor station equipment	X					X
334	Field measuring & reg. station equipment	X					X
335	Drilling and cleaning equipment	X					X
336	Purification equipment	X					X
337	Other equipment	X					X

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LIC VEH	OVER HEADS	OTHER COSTS	TOTAL
	<b>Products Extraction Plant</b>						
340	Land and land rights		X				X
341	Structures and improvements	X					X
342	Extraction and refining equip.	X					X
343	Pipe lines	X					X
344	Extracted products stg. equip.	X					X
345	Compressor equipment	X					X
346	Gas measuring and reg. equip.	X					X
347	Other equipment	X					X
	<b>Natural Gas Storage Plant</b>						
350.1	Land		X				X
350.2	Rights-of-way					X	X
351	Structures and improvements	X					X
352	Wells	X					X
352.1	Storage leaseholds and rights		X				X
352.2	Reservoirs	X					X
352.3	Non-recoverable natural gas		X				X
353	Lines	X					X
354	Compressor station equipment	X					X
355	Measuring and reg. equip.	X					X
356	Purification equipment	X					X
357	Other equipment	X					X
	<b>Other Storage Plant</b>						
360	Land and land rights		X				X
361	Structures and improvements	X					X
362	Gas holders	X					X
363	Purification equipment	X					X
363.1	Liquefaction equipment	X					X
363.2	Vaporization equipment	X					X
363.3	Compressor equipment	X					X
363.4	Measuring and reg. equipment	X					X
363.5	Other equipment	X					X
	<b>Base Load Liq. Nat. Gas Term &amp; Processing Plant</b>						
364.1	Land and land rights		X				X
364.2	Structures and improvements	X					X
364.3	LNG Proc. term. equipment	X					X
364.4	LNG transportation equipment	X		X			X
364.5	Measuring and reg. equipment	X					X
364.6	Compressor station equipment	X					X

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LIC VEH	OVER HEADS	OTHER COSTS	TOTAL
	<b>Base Load Liq. Nat. Gas Term &amp; Processing Plant (cont'd.)</b>						
364.7	Communication equipment	X					X
364.8	Other equipment	X					X
	<b>Transmission Plant</b>						
365.1	Land and land rights		X				X
365.2	Rights-of-way					X	X
366	Structures and improvements	X					X
367	Mains	X					X
368	Compressor station equipment	X					X
369	Measuring and reg. equipment	X					X
370	Communication equipment	X					X
371	Other equipment	X					
	<b>Distribution Plant</b>						
374	Land and land rights		X				X
375	Structures and improvements	X					X
376	Mains	X					X
377	Compressor station equipment	X					X
378	Measuring and reg. station equipment-general	X					X
379	Measuring and reg. station equipment-city gate	X					X
380	Services	X					X
381	Meters	X					X
382	Meter installations	X					X
383	House regulators	X					X
384	House regulator installations	X					X
385	Industrial measuring and reg. station equipment	X					X
386	Other property on cust. perm.	X					X
387	Other equipment	X					X
	<b>General Plant</b>						
389	Land and land rights		X				X
390	Structures and improvements	X					X
391	Office furniture and equipment	X					X
392	Transportation equipment	X		X			X
393	Stores equipment	X					X
394	Tools, shop and gar. equipment						
395	Laboratory equipment	X					X
396	Power operated equipment	X					X
397	Communication equipment	X					
398	Miscellaneous equipment	X					X
399	Other tangible property	X					X
	<b>Subtotal</b>	X	X	X		X	X

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LIC VEH	OVER HEADS	OTHER COSTS	TOTAL
	<b>General Plant (cont'd.)</b>						
102	Gas plant purchased or sold					X	X
103	Gas plant in proc. of reclass.	X	X	X		X	X
104	Gas plant leased to others	X	X	X			X
105	Gas plant held for future use	X	X				X
106	Completed const. not class	X	X	X	X	X	X
107	Construction work in prog.	X	X	X	X	X	X
114	Gas plant acq. adjust.					X	X
116	Other gas plant adjustment					X	X
117	Gas stored U.G. non-curr.		X				X
118	Other utility plant	X	X	X		X	X
121	Nonutility property	X	X				X
—	Gas in mains and holders					X	X
—	Retired property still in place	X					X
—	Possessory interest	X	X				X
—	Aircraft	X					X
	<b>Material &amp; Supplies</b>						
151	Fuel stock	X					X
152	Fuel stock exp.—undist.				X		X
153	Residual and extr. prods.	X					X
154	Plt. mat. and oper. sup.	X					X
155	Merchandise	X				X	X
156	Other mat. and sup.	X					X
163	Stores exp.—undist.				X		X
164.1	Gas stored U.G.—current					X	X
164.2	Liquefied natural gas stored					X	X
164.3	Liquefied natural gas held for processing					X	X
—	Retired prop. still in place	X					X
	<b>Grand Total</b>	X	X	X	X	X	X

Assessee Name \_\_\_\_\_ SBE NO. \_\_\_\_\_

SUMMARY CONTROL YEAR ENDING JANUARY 1, \_\_\_\_\_

ACCT. NO.	DESCRIPTION	TANGIBLE PROPERTY LIST ITEMS	LAND	LICENSED VEHICLES	OTHER COST	TOTAL
<b>Intangible Plant</b>						
301	Organization	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises				_____	_____
<b>Storage Plant</b>						
306	Land		_____			_____
361	Structures	_____				_____
362	Gas Holders	_____				_____
<b>Distribution Plant</b>						
376	Mains	_____				_____
380	Services	_____				_____
381	Meters	_____				_____
387	Other Equipment	_____				_____
<b>General Plant</b>						
389	Land		_____			_____
390	Structures	_____				_____
391	Office Furniture	_____				_____
392	Transportation Equipment			_____		_____
394	Tools, Shop Equipment	_____	_____	_____	_____	_____
<b>Subtotal</b>						
107	Construction Work in Progress	_____	_____	_____	_____	_____
	a. New Facilities	_____				_____
	b. Replacement Facilities	_____				_____
121	Nonutility Property	_____				_____
	Gas in Holder	_____			_____	_____
154	Materials and Supplies	_____	_____	_____	_____	_____
<b>Grand Total</b>		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Depreciation Reserve						
Licensed Vehicles						_____
Other Plant and Equip.						_____
Non-operative Property						_____

## 2. Summary Control—Electric Properties

The following tabulation shows the form in which the Summary Control shall be prepared. The accounts listed are those prescribed by the Federal Energy Regulatory Commission for Public Utilities and Licensees. The x's opposite the accounts indicate the segregation of the amounts carried therein to the classes shown in the column headings. Following the tabulation is an example that illustrates the format to be used.

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LIC VEH	OVER HEADS	OTHER COSTS	TOTAL
	<b>Intangible Plant</b>						
301	Organization					X	X
302	Franchises and consents					X	X
303	Misc. intangible plant					X	X
	<b>Steam Production Plant</b>						
310	Land and land rights		X				X
311	Structures and improvements	X					X
312	Boiler plant equipment	X					X
313	Engines and engine driven gen.	X					X
314	Turbo-generator units	X					X
315	Accessory electric equip.	X					X
316	Misc. power plant equipment	X					
	<b>Nuclear Production Plant</b>						
320	Land and land rights		X				X
321	Structures and improvements	X					X
322	Reactor plant equipment	X					X
323	Turbogenerator units	X					X
324	Accessory electric equipment	X					X
325	Misc. power plant equipment	X					X
	<b>Hydraulic Production Plant</b>						
330	Land and land rights		X				X
331	Structures and improvements	X					X
332	Reservoirs, dams and waterways	X					X
333	Water wheels, turbines and gen.	X					X
334	Accessory electric equipment	X					X
335	Misc. power plant equipment	X					X
336	Roads, railroads and bridges	X					X
	<b>Other Production Plant</b>						
340	Land and land rights		X				X
341	Structures and improvements	X					X
342	Fuel holders, producers and acc.	X					X
343	Prime movers	X					X
344	Generators	X					X
345	Accessory electric equip.	X					X
346	Misc. power plant equipment	X					X

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LIC VEH	OVER HEADS	OTHER COSTS	TOTAL
	<b>Transmission Plant</b>						
350	Land and land rights		X				X
352	Structures and improvements	X					X
353	Station equipment	X					X
354	Towers and fixtures	X					X
355	Poles and fixtures	X					X
356	Overhead conductors and devices	X					X
357	Underground conduit	X					X
358	U.G. conductors and devices	X					X
359	Roads and trails	X					X
	<b>Distribution Plant</b>						
360	Land and land rights		X				X
361	Structures and improvements	X					X
362	Station equipment	X					X
363	Storage battery equipment	X					X
364	Poles, towers and fixtures	X					X
365	Overhead conductors and devices	X					X
366	Underground conduit	X					X
367	U.G. conductors and devices	X					X
368	Line transformers	X					X
369	Services	X					X
370	Meters	X					X
371	Installations on customer's premises	X					X
372	Leased prop. on customer's prem.	X					X
373	Street lighting and signal systems	X					X
	<b>General Plant</b>						
389	Land and land rights		X				X
390	Structures and improvements	X					X
391	Office furniture and equip.	X					X
392	Transportation equipment	X		X			X
393	Stores equipment	X					X
394	Tools, shop and garage equip.	X					X
395	Laboratory equipment	X					X
396	Power operated equipment	X					X
397	Communication equipment	X					X
398	Miscellaneous equipment	X					X
399	Other tangible property	X					X
	<b>Subtotal</b>	X	X	X		X	X

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LIC VEH	OVER HEADS	OTHER COSTS	TOTAL
102	Electric plant purch. or sold	X	X	X		X	X
103	Experimental elec. plant–unclassified	X	X	X		X	X
104	Electric plant leased to others	X	X	X		X	X
105	Electric plant held for future use	X	X			X	X
106	Completed const. not classified	X	X	X	X	X	X
107	Construction work in progress	X	X	X	X	X	X
114	Electric plant acquisition adjustment					X	X
116	Other electric plant adjustment					X	X
118	Other utility plant	X	X	X		X	X
120.1	Nuclear fuel in process	X					X
120.2	Nuclear fuel materials and assemblies-stock	X					X
120.3	Nuclear fuel assemblies in reactor	X					X
120.4	Spent nuclear fuel	X					X
121	Non-utility property	X	X			X	X
_____	Retired property still in place	X					X
_____	Possessory interest	X					X
_____	Aircraft	X					X
	<b>Material &amp; Supplies</b>						
151	Fuel stock	X					X
152	Fuel stock exp. undist.				X		X
153	Residuals	X					X
154	Plant mat. and oper. sup.	X					X
155	Merchandise	X				X	X
156	Other mat. and sup.	X					X
157	Nuclear fuel held for sale	X					X
163	Store expense undist.				X		X
	<b>Grand Total</b>	X	X	X	X	X	X



Assessee Name \_\_\_\_\_ SBE NO. \_\_\_\_\_

SUMMARY CONTROL YEAR ENDING JANUARY 1, \_\_\_\_\_

ACCT. NO.	DESCRIPTION	TANGIBLE PROPERTY LIST ITEMS	LAND	LICENSED VEHICLES	OTHER COST	TOTAL
	<b>Intangible Plant</b>					
302	Franchises and Consents	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
	<b>Other Production Plant</b>					
340	Land and Land Rights		_____			_____
341	Structures and Improvements	_____				_____
342	Fuel Holders	_____				_____
344	Generators	_____				_____
345	Accessory Electric Equipment	_____				_____
	<b>Transm. Plant</b>					
350	Land and Land Rights		_____			_____
352	Structures and Improvements	_____				_____
355	Poles and Fixtures	_____				_____
356	OH condrs. and Devices	_____				_____
	<b>Distribution Plant</b>					
360	Land and Land Rights		_____			_____
361	Structures and Improvements	_____				_____
364	Poles, Towers and Fixtures	_____				_____
365	OH Conductors and Devices	_____				_____
369	Services	_____				_____
370	Meters	_____				_____
	<b>General Plant</b>					
391	Office Furn. and Equipment	_____				_____
392	Transportation Equipment	_____		_____		_____
397	Communication Equipment	=====	_____	_____	_____	=====
	<b>Subtotal</b>	_____	_____	_____	_____	_____
107	Constr. Work in Progress					
	a. New Facilities	_____	_____	_____	_____	_____
	b. Replacement Facilities	_____	_____	_____	_____	_____
121	Non-utility Property	_____	_____	_____	_____	_____
154	Materials and Supplies	=====	_____	_____	_____	=====
	<b>Grand Total</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Depreciation Reserve						
	Licensed Vehicles					_____
	Other Plant and Equipment					_____
	Non-operative Property					_____

### 3. Summary Control—Water Properties

(a) The following tabulation shows the form in which the Summary Control shall be prepared. The accounts listed are those prescribed by the California Public Utilities Commission for Water Utilities (Class A, Class B, and Class C). The x's opposite the accounts indicate the segregation of the amounts carried therein to the classes shown in the column headings.

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LIC VEH	OVER HEADS	OTHER COSTS	TOTAL
	<b>Intangible Plant</b>						
301	Organization					X	X
302	Franchises and consents					X	X
303	Other intangible plant					X	X
	<b>Landed Capital</b>						
306	Land and land rights		X				X
	<b>Source of Supply Plant</b>						
311	Structures and improvements	X					X
312	Collecting and impounding reservoirs	X					X
313	Lake, river and other intakes	X					X
314	Springs and tunnels	X					X
315	Wells	X					X
316	Supply mains	X					X
317	Other source of supply plant	X					X
	<b>Pumping Plant</b>						
321	Structures and improvements	X					X
322	Boiler plant equipment	X					X
323	Other power prod. equip.	X					X
324	Pumping equipment	X					X
325	Other pumping plant	X					X
	<b>Water Treatment Plant</b>						
331	Structures and improvements	X					X
332	Water treatment equipment	X					X
	<b>Transmission &amp; Distribution Plant</b>						
341	Structures and improvements	X					X
342	Reservoirs and tanks	X					X
343	Transmission and distribution mains	X					X
344	Fire mains	X					X
345	Services	X					X
346	Meters	X					X
347	Meter installations	X					X
348	Hydrants	X					X
349	Other transmission and distribution plant	X					X

ACCOUNT NUMBER	ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LIC VEH	OVER HEADS	OTHER COSTS	TOTAL
	<b>General Plant</b>						
371	Structures and improvements	x					x
372	Office furniture and equipment	x					x
373	Transportation equipment	x		x			x
374	Stores equipment	x					
375	Lab. equipment	x					
376	Communication equipment	x					
377	Power operated equipment	x					
378	Tools, shop and garage equipment	x					
379	Other general plant	x					
	<b>Undistributed Items</b>						
390	Other tangible property	x					x
391	Utility plant purchased					x	x
392	Utility plant sold					x	x
	<b>Subtotal</b>	x	x	x	x	x	x
100.2	Utility plant leased to others	x	x	x		x	x
100.3	Construction work in progress	x	x	x	x	x	x
100.4	Utility plant held for future use	x	x				x
100.5	Utility plant acq. adjustments					x	x
100.6	Utility plant in proc. of reclass	x	x	x		x	x
110	Other physical prop.	x	x				x
131	Materials and supplies	x					x
145	Other work in progress	x	x		x		x
—	Retired prop. still in place	x					x
—	Possessory interest	x	x				x
—	Aircraft	x					x
	<b>Grand Total</b>	x	x	x	x	x	x

- (b) If the assessee is reporting more than one entity (district) as part of the assessment unit, each district may be reported separately, provided that the Tangible Property Lists are consolidated, and that summarized financial statements and a summarized Summary Control are submitted.

#### 4. Summary Control—Steam Heat Properties

The following tabulation shows the form in which the Summary Control shall be prepared. The x's opposite the accounts indicate the segregation of the amounts carried therein to the classes shown in the column headings.

ACCOUNT NAME	TANGIBLE PROPERTY LIST ITEMS	LAND	LICENSED VEHICLES	TOTAL
Land		X		X
Works and station structures	X			X
General structures	X			X
Steam producers and accessories	X			X
Pumping and circulating equipment	X			X
Fuel oil tanks	X			X
Tools and appliances	X			X
Transportation equipment	X		X	X
Furniture and fixtures	X			X
Distribution mains	X			X
Services	X			X
Meters	X			X
<b>Subtotal</b>	X	X	X	X
Construction work in progress	X	X	X	X
Retired property still in place	X			X
Material and supplies	X			X
<b>Grand Total</b>	X	X	X	X

## **E. Statement of Land Changes**

All land owned or used by state assessees (including gas transmission companies) other than land associated with intercounty pipelines must be reported to the Board. The term “used by” includes properties leased by the state assessee from private parties (Leased) or government agencies (Possessory Interests). The Board may delegate assessment responsibility to local assessors when state assessees use only a small part of a leased property and the taxes are paid by a local assessee.

Assesseees that own, lease, or use a fiber optic cable or gas transmission pipeline right of way must report the number of miles of right of way on the Schedule of Fiber Optic Right of Way Miles, form BOE-534-FO or the Schedule of Gas Transmission Pipeline Right of Way Miles, form BOE-534-PL.

### **1. General.**

The Statement of Land Changes (SLC), form BOE-551, shall list all lands which have been acquired or disposed of (including partial sales or leases) since the date of the previous property statement. The SLC must be filed with the property statement, or within 60 days of acquisition or disposal, whichever is earlier. State assesseees filing a property statement for the first time must file an SLC for each land parcel in which they have an interest. The SLC must be completed in its entirety. If a section of the SLC does not apply to the parcel being reported, it should be marked “Not Applicable” or “N/A.” If no transactions involving land have occurred since the last property statement, an SLC should be filed marked “None” or “No Changes.”

The SLC requests the following information:

- a. Tax Rate Area.
- b. Map and parcel numbers (see section 6 Land Identification Maps).
- c. Area (acres or square feet) of parcel, or mileage if a right of way parcel.
- d. Both old and new parcel numbers in the case of reparablelling.
- e. Name and address of grantor or grantee (lessor or lessee if leased land).
- f. Type of instrument and date of agreement.
- g. Recording reference and date.
- h. Description of improvements included.
- i. The consideration (if any).
  1. Purchase price
  2. Sales price
  3. Monthly/Annual Rental at start of lease
  4. Current rental
- j. County assessor’s parcel number.
- k. Lease information.

### **2. Leased Properties.**

In the case of a new lease, a description of the terms of the lease shall be given, including the amount of the current rental, the term of lease, and renewal options, if any. If the terms of the lease are complex, or cannot be fully described in the space provided, attach a copy of the lease. Leased properties include property leased to or from another person. The improvements being leased shall be itemized. A copy of the building plan should be included for newly leased structures.

Whenever there is a renewal of the lease on real property which is reported to the Board, an SLC shall be filed with the Valuation Division. A brief description of the terms of the renewal shall be given, including the amount of the rental and the new expiration date. The SLC should be clearly marked "Lease Renewal."

Legal parcels which are entirely leased by a state assessee must be reported to the Board on a Statement of Land Changes (form BOE-551). Three copies of land identification maps must be included.

If one state assessee (lessee) leases property from another state assessee, the lessee shall report the leased property on a SLC.

A ground lease for a portion of a legal land parcel (partial lease) for facilities such as cellular telephone sites, microwave sites (passive or active), repeater sites, substations, etc., shall be reported.

A ground lease for a portion of a legal parcel (partial lease) for a regeneration site or for a communications tower in which the equipment is located within a portion of a building should not be reported unless the leased portion is from a tax exempt lessor.

A lease of a portion of office or commercial space within an existing building, roof-top space for communications equipment, or vault space within an existing privately owned communications facility (partial leases) should not be reported unless the leased portion is from a tax exempt lessor. State assessee owned or used equipment at these locations shall be reported on the TPL.

### **3. Possessory Interests.**

Taxable possessory interest means a possessory interest in nontaxable publicly owned real property, as such property is defined in section 104 of the California Revenue and Taxation Code, and in taxable publicly owned real property subject to the provisions of sections 3(a), (b) and 11, Article XIII of the Constitution. For further definitions of possessory interests see Property Tax Rule 20, Title 18, California Code of Regulations. It should be noted that the partial lease provisions of item 2 above do not apply to possessory interests.

In listing a possessory interest in a parcel owned by a tax-exempt government agency, the name of the agency shall be shown, and the expiration date of the agreement shall be stated. If the possessory interest is derived from a permit or license, the area (or length) and type of use must be stated.

### **4. Partial Interests.**

The following variations are applicable to particular kinds of partial interests in land:

- a. In listing an undivided interest in a parcel, the total area of the parcel shall be shown, together with the nature and extent of the assessee's interest, and the names of the other owners.
- b. In listing a special interest in a parcel, such as oil rights only, or a full interest except for oil rights, the nature and extent of the interest shall be shown.
- c. In listing water rights, descriptions shall include the name of the granting agency, the tax situs, the quantity of water use allowed by the water right, the use to which the water will be put, and any other information deemed necessary. The Land Identification Map and parcel number shall be shown if the situs is at a parcel.
- d. In listing miscellaneous rights in land not covered above, the rights shall be fully described.

## **5. Nonoperating Land Parcels.**

Land parcels that are carried on the books of the assessee in nonoperating accounts, or that were classified by the Valuation Division as wholly or partially nonoperating the prior year must be reported by Tax Rate Area. If the Tax Rate Area code differs from that of prior year, the change must be reported to the Board. If a changed Tax Rate Area boundary splits an existing nonoperating parcel, the parcel must be split accordingly, and a new parcel map filed. The standard SLC shall be used for this type of transaction. If the changed Tax Rate Area boundary encompasses an entire parcel, only the changed Tax Rate Area code number need be reported. A special SLC (form BOE-551-TRA) may be used to report this change, and no new map need be filed.

## **6. Land Identification Maps.**

Each statement of land changes, except those related solely to a rental increase or a rental extension, shall be accompanied by Land Identification Maps (Maps). Land Identification Maps shall be filed in triplicate, with the name of the company and the name of the county on each map. The Maps shall be assigned map and parcel numbers as outlined below. Each Map shall show such information as will clearly describe and locate the property with respect to:

- Officially established lines such as section lines, parcel lines, parcel centerlines and intersection lines.
- Reference points shown on maps of record such as township and range.
- Assessor parcel number as it pertains to the parcel being reported.

This information shall include, if necessary, legal descriptions or references to maps filed with the county recorder under the provisions of Division 3, commencing with section 66499.50 of Title 7 of the Government Code. Maps showing information other than land location matters may be used, but such other information will not be considered a part of the description for purposes of assessment.

The scale of the map and the direction of North shall be shown on all Maps. Previously prepared maps, such as Interstate Commerce Commission valuation maps, will be accepted. County assessor's parcel maps will be acceptable, provided they meet the previously stated tests for clarity of description, and if they have the parcel being described clearly delineated.

Land Identification Maps shall be assigned a three part number; for example, 872-34-6B or 1284-34-7. In the first example, 872 is the SBE number assigned to the assessee; 34 is the code number of the county, being the county's position in an alphabetical tabulation of counties; 6 means that the Map is number 6 in a series of Maps for that county; 6B indicates that changes occurred as shown on Map 6 after it was originally filed, requiring reparcelling as shown in Map 6A, and further reparcelling as shown on 6B. Parcel numbers shall be assigned consecutively beginning with Parcel 1 for each map. Parcel numbers shall restart with number 1 on each subsequent revision to the base map.

Each new map showing the reparcelling of parcels on a previously filed map shall be given the same number as the original map with the suffix "A" (or "B", "C", etc., when more than one supplementary map is filed). No land which remains correctly described by the original map shall be shown as parcels on the new map with the suffix.

Each nonoperating parcel shall be entirely within one Tax Rate Area, and no parcel shall extend beyond the limits of one map. It is not necessary to show Tax Rate Area numbers on the map. A

map may contain more than one parcel in the same county. Maps of nonoperating parcels may contain more than one Tax Rate Area, as long as each parcel is totally included in one Tax Rate Area. Additional parcels cannot be shown using the same map number in a subsequent year; letter suffixes must be added.

Maps shall not be refiled annually. New maps shall be filed only under the following circumstances:

- a. When it is necessary to show new parcels acquired subsequent to the prior year lien date property statement.
- b. When new parceling of previously reported parcels is necessary; for example, new Tax Rate Area boundary lines splitting a nonoperative parcel, or when a portion of a previously reported parcel is disposed of. In the latter case, only the portion retained is to be shown on the new map.

Changes such as disposal of an entire parcel, changes in the non-fee status that do not affect the boundaries of the parcel, lease renewals, etc., do not require the submission of new maps, and new maps will not be accepted under these circumstances.

When a new parcel is acquired that is contiguous to an existing parcel, it is desirable to consolidate the parcels into one (providing they are in the same Tax Rate Area if nonoperative). At other times it may be desirable to consolidate or modify parcel boundaries or descriptions. In these cases, the Valuation Division should be contacted in advance.

*Any deviations from the above standards must be approved by the Valuation Division in advance, and in writing.*

## **F. Schedule of Intangible Information**

The Schedule of Intangible Information, form BOE-529-I, shall be used to declare intangibles. If intangibles are declared, they should be itemized and include a corresponding value. The basis of each value should also be described on the form.

If no intangibles are declared, check the box titled **No Reportable Intangibles**, or mark the “N/A” box on the front of the BOE-517 indicating nothing to be reported.

## **G. Schedule of Leased Equipment**

Personal property or equipment in the possession of the assessee which is rented or leased is to be reported on forms BOE-600-A or BOE-600-B. All equipment which the state assessee (lessee) is obligated by the terms of the lease to report for ad valorem tax purposes shall be listed on form BOE-600-A. Equipment for which there is not a written understanding between the state assessee and the lessor as to which one is to report the property for assessment shall also be included on form BOE-600-A. Property leased from an entity described in Revenue and Taxation Code section 235 (financial corporation) must be reported on form BOE-600-A notwithstanding the terms of the lease with respect to payment of the property taxes. *All equipment listed on form BOE-600-A is also to be included in the Tangible Property List.*

All equipment which, either by the terms of the lease or by a written understanding between the state assessee and the lessor, the lessor is to report to the local assessor for assessment to the lessor on form BOE-600-B and shall NOT be included in the Tangible Property List. Forms BOE-600-A and BOE-600-B for reporting leased personal property or equipment may be obtained from the Valuation Division. Additional instructions are printed on the reverse side of each form.



## H. Statistical Data—Electric Properties

A statement shall be submitted for interstate electric properties, as a part of the Property Statement, showing the following statistical information for the system as a whole and for California.

1. Plant investment as of December 31, last, segregated to Production accounts 310 to 346; Transmission accounts 350 to 359; Distribution accounts 360 to 373; General accounts 389 to 399; Construction work in progress accounts 106 and 107; Electric plant held for future use account 105; Allocation of common plant to electric department; Materials and supplies accounts 151 to 163
2. Sales of electricity  
Amounts sold in K.W.H. and gross revenue accounts 440 to 445
3. Generating capacity of K.W.
4. Production in K.W.H.

## I. Other Information

Instructions for reporting other information (Items 6a through 6i on Page 1 of forms BOE-517-GE and BOE-517-GT) are provided on Page 2 of forms BOE-517-GE and BOE-517-GT. If a requested item does not apply, please so state.

## J. Fiber Optic Miles of Right of Way

Form BOE-534-FO, ***Schedule of Fiber Optic Right Of Way***, should be used to report annually to the Valuation Division the number of miles of California fiber optic right of way (ROW)/easements. The assessee is not required to report fiber optic ROW on form BOE-551, ***Statement of Land Changes***. Please contact Mr. Daniel Sakai at (916) 324-2968 if you need assistance completing this form.

For purposes of this publication, right of way is defined as any land or partial interest in land owned or used for the purpose of laying or placing fiber optic cable in order to transmit voice, data, or video signals. The term “used by” shall include land leased by a state assessee from private parties (leased) or government agencies (possessory interest). A right of way is created when fiber optic cable is installed on a pole, buried in the ground or laid on the surface of the ground.

If you do not own or use any fiber optic ROW, check the box titled ***No Property Interest***, on form BOE-534-FO.

When completing form BOE-534-FO, the following information should be provided.

- Lien date (year)
- Assessee Name
- SBE Number assigned to your company
- Number of miles, by county, of public ROW located in a public street or highway
- Number of equivalent miles, by county, of private shared ROW.
- Number of miles, by county, of private ROW (Not Shared) and any taxable possessory interest (PI) not located in a public street or highway.
- Number of miles of local assessed ROW, by county
- Total number of miles, by county
- Grand total of California ROW miles

Provide one copy of a ROW route map or “As Built” drawing from your engineering department in sufficient detail to locate on the ground. This is not a request for assessor parcel maps. All maps should be to scale to allow verification of the miles of ROW.

### ***Classification of Fiber Optic Right of Way***

Each mile of ROW shall be classified as public, private shared, private not shared, or locally assessed.

ROW located above, below, or along a public street or highway shall be classified as public. ROW assessed by the county assessor with the larger parcel from which the easement originated shall be classified as locally assessed. Private ROW shall be any remaining miles. Private ROW cost should be reported on Schedule B of the form BOE-517 with the account number used by the company to identify the cost.

Report only permanent ROW. Do not report any temporary parcels used for construction of the fiber optic system.

All miles are route (not fiber) miles and should be the total linear miles in, on, or along the ground. Do not include any miles located in a building.

The following table should be used as a general guideline in classifying ROW. It does not represent a complete list of the numerous and varied land rights and agreements. Please check with your engineering and/or real estate staff for assistance in classifying ROW miles.

<b>Type of Property</b>	<b>Public Street/Hwy</b>	<b>Private Shared</b>	<b>Private Not Shared</b>	<b>Locally Assessed</b>
Fee Simple		YES	YES	
Leased		YES	YES	
ROW and Easement Agreement		YES	YES	
Taxable PI <i>(in public street or hwy)</i>	YES			
Taxable PI <i>(not in public street or hwy)</i>			YES	
ROW/Easement Valued by County Assessor <i>(Value of ROW/easement is included in the value of the larger parcel from which the easement originated)</i>				YES
Indefeasible Right to Use (I.R.U.) Agreement	YES	YES		
Fiber Swaps or Exchange of Capacity Agreement <i>(Report owned ROW only. Do not report used ROW.)</i>		YES	YES	

## **K. Schedule of Gas Transmission Pipeline Right of Way**

Form BOE-534-PL, shall be used to report annually to the Board the number of miles of gas transmission pipeline right of way owned or used by a state assessee that are located in California. For reporting purposes, right of way is defined as any land or partial interest in land owned or used for the laying or placing gas transmission pipeline. The term “used by” shall include land leased by an assessee from private parties (leased) or government agencies (possessory interest). Right of way is created when a pipeline is installed in the ground, laid on the surface of the ground or suspended in the air. If you do not own or use gas transmission pipeline right of way, check the box - No Reportable Interest on form BOE-534-PL, no additional information is required.

The following information should be reported on form, BOE-534-PL.

1. Assessee Name
2. SBE Number assigned to your company
3. Lien date
4. Person to contact concerning data
5. Number of miles, by county, of California right of way
6. Total number of California right of way miles

## **L. Miscellaneous Items**

### **1. Stockholder’s Reports and Reports to Regulatory Agencies.**

Copies of reports to stockholders and reports to regulatory agencies shall be submitted to the Valuation Division as set forth in the instructions to state assessees included with Property Statement form BOE-517.

### **2. Foreign Improvement Lists.**

Each state assessee shall annually file a statement attesting to the separate ownership of improvements located on land owned by the assessee, with the assessor of each county where such property is located, and shall furnish a copy of the statement to the Valuation Division.

### **3. Construction Work in Progress.**

Construction Work in Progress (CWIP) should be reported as follows:

- a. Preliminary engineering costs as part of taxable CWIP—Preliminary engineering costs are those costs incurred prior to the commencement of a construction project such as feasibility studies, architectural drawings, and engineering studies. Preliminary engineering costs may also include architectural and engineering costs incurred during the construction phase of the project, providing they relate to the overall project rather than to the portion of the project currently being constructed. These costs should be metered in as part of taxable CWIP based on the percentage of completion as of January 1. Ideally, this completion percentage should be based on an engineering estimate. However, if an engineering estimate is not obtainable, a completion percentage based on the incurred costs of construction including overhead to January 1, divided by the estimated total costs for the project will be accepted.
- b. Overhead costs as part of taxable CWIP—The reported amount for CWIP should include the proper loading for overhead costs. Overhead costs are indirect labor, injuries and damages, taxes, general and administrative expenses, and overhead loading such as Allowance for Funds Used During Construction (AFUDC). The reported CWIP for California is considered to be properly loaded with its respective amount of taxable overhead costs when:

- (1) The taxable overhead costs are traceable to the taxable property; or
- (2) The taxable CWIP is loaded with its proportionate share of overhead costs based on the percentage of the job's incurred taxable costs including the metered in preliminary engineering costs to the total expenditures as of the lien date. This percentage is expressed as:

*Taxable costs to date before overhead loading<sup>1</sup>*

Total costs to date before overhead loading

- c. CWIP should be reported in two categories:

- (1) CWIP representing construction of new facilities
- (2) CWIP representing replacement of existing facilities

If precise dollar amounts for the two categories of CWIP are not available, percentages may be reported with an explanation of how the percentages were derived.

- d. All CWIP must be included in the TPL.

#### **4. Book Cost.**

The book cost of an asset should include all the capitalized costs of placing an asset into service. These costs include but are not limited to:

- a. Purchase price.
- b. Sales and use taxes.
- c. Transportation charges.
- d. Installation charges.
- e. Construction period finance charges.
- f. Construction period opportunity costs.
- g. Engineering and design costs.

If the book cost being reported does not include these capitalized costs or other capitalized costs that were incurred in order to place assets into service, report such costs on a separate schedule.

If any of the costs referred to above are being expensed, report such costs on a separate schedule.

Self-constructed equipment and buildings:

The book cost of self-constructed equipment and buildings should include all the costs referred to above. The book cost should be the cost that an unrelated party, bearing the full economic burden, would charge to place an asset into service on a turnkey basis. If any of these costs were not incurred as a cash expenditure, impute an economic (prevailing rate at the time of construction) dollar amount and report such amounts on a separate schedule.

---

<sup>1</sup>Taxable costs to date, less nontaxable preliminary engineering and less any other nontaxables such as prepayments for out-of-state equipment

## 5. Exempt Software

Pursuant to Revenue and Taxation Code section 995, storage media for computer programs, such as hard drives, shall be valued for property tax purposes as if there were no computer programs on such media other than basic operational programs. In other words, computer programs other than basic operational programs are not subject to property tax. Revenue and Taxation Code section 995.2 defines the term “basic operational program.” All software programs not considered “basic operational programs” may be referred to as “exempt software programs” or “nontaxable programs.” It is the assessee’s responsibility to identify and remove all exempt software program costs from taxable accounts and report these costs separately to the Board of Equalization on the Schedule B and Summary Control portions of the Property Statement.

All reported costs of exempt software programs are subject to audit. In support of an assessee’s claimed software exemption, Property Tax Rule 152 (f) states, “A person claiming that a single-price sale or lease includes charges for nontaxable programs and services should be required to identify the nontaxable property and services and supply sale prices, costs or other information that will enable the assessor to make an informed judgment concerning the proper value to be ascribed to taxable and nontaxable components of the contract.” *Other information* can include, but is not limited to, a detailed study from the manufacturer of the equipment. Property Tax Rule 152 (e) also states, in part, “the assessor, lacking evidence to the contrary, may regard the total amount charged as indicative of the value of taxable tangible property.”

## ***II. List of Available Publications***

67EG Electric Generation Companies  
67GE Gas, Electric and Gas Transmission Companies  
67LE Telephone Companies—Local Exchange Carriers  
67PL Intercounty Pipelines and Watercourses  
67RC Telephone Companies—Radio Common Carriers  
67RF Railcar Maintenance Facilities  
67RR Railroad Companies  
67TC Telecommunication Carriers  
67TR Telecommunication Resellers  
67WT Telephone Companies—Wireless

Copies of the above listed publications may be obtained by writing to:

State Board of Equalization  
Valuation Division  
PO Box 942879  
Sacramento CA 94279-0061

Or by logging onto the Board of Equalization Internet site at **[www.boe.ca.gov](http://www.boe.ca.gov)**.

### ***III. Appendices***

#### **Appendix A. Tax Rate Areas**

Each county in California is divided into taxing districts, or a combination of taxing districts called Tax Rate Areas. Each Tax Rate Area within a county is assigned a unique Tax Rate Area number in that county. The Tax Area Services Section (TASS) of the Assessment Policy and Standards Division defines the boundaries of all Tax Rate Areas and assigns the Tax Rate Area numbers. The purpose of Tax Rate Areas is to help the local counties to determine the property tax amount by applying a specific Tax Rate, corresponding to the Tax Rate Area where the property is located, to the assessed value of that property.

Tax Rate Area maps are available for use by the taxpayer at the Board headquarters office in Sacramento, or a taxpayer may inspect the maps at the local assessor's offices. Copies of these maps may be purchased from TASS.

Information regarding the Tax Rate Area number for a specific location can be obtained from TASS. A subscription service is available for a fee. Any questions or requests should be directed to TASS by contacting Tax Area Services Section, MIC:59, PO Box 942879, Sacramento, California 94279-0059, or by telephone at (916) 322-7185.

#### **Appendix B. Continuous Structures Item Description Table**

<b>Description</b>	<b>Unit of Measure</b>
Distribution Poles	EA
Distribution Conductor	MI
Street Light Conductor	MI
Street Light Units	EA
Distribution Underground Duct	MI
Distribution Underground Conductor	MI
Distribution Gas Mains	MI
Distribution Water Mains	MI
Distribution Steam Mains	MI
Communication Line	MI
Transmission Poles	EA
Transmission Towers	EA
Transmission Conductor	MI
Transmission Underground Duct	MI
Transmission Underground Conductor	MI
Transmission Gas Mains	MI
Hydro-electric Waterway	MI
Waterways (Water Plant)	MI
Transmission Main (Nonoperating)	MI

## Appendix C. Account Prefixes

Prefix	Description
C	Common
D	Private Rail Cars
E	Electric
G	Gas
M	Radio Common Carriers
P	Pipelines
S	Steam
T	Competitive Local Exchange Carriers
T	Competitive Access Providers
T	Interexchange Resellers
T	Interexchange Telephone
T	Local Exchange Telephone
T	Long Distance Telephone
T	Wireless Resellers
T	Wireless Telephone
R	Railroad
W	Water

## Appendix D. List of California Counties

COUNTY NUMBER	COUNTY NAME	COUNTY NUMBER	COUNTY NAME
1	ALAMEDA	30	ORANGE
2	ALPINE	31	PLACER
3	AMADOR	32	PLUMAS
4	BUTTE	33	RIVERSIDE
5	CALAVERAS	34	SACRAMENTO
6	COLUSA	35	SAN BENITO
7	CONTRA COSTA	36	SAN BERNARDINO
8	DEL NORTE	37	SAN DIEGO
9	EL DORADO	38	SAN FRANCISCO
10	FRESNO	39	SAN JOAQUIN
11	GLENN	40	SAN LUIS OBISPO
12	HUMBOLDT	41	SAN MATEO
13	IMPERIAL	42	SANTA BARBARA
14	INYO	43	SANTA CLARA
15	KERN	44	SANTA CRUZ
16	KINGS	45	SHASTA
17	LAKE	46	SIERRA
18	LASSEN	47	SISKIYOU
19	LOS ANGELES	48	SOLANO
20	MADERA	49	SONOMA
21	MARIN	50	STANISLAUS
22	MARIPOSA	51	SUTTER
23	MENDOCINO	52	TEHAMA
24	MERCED	53	TRINITY
25	MODOC	54	TULARE
26	MONO	55	TUOLUMNE
27	MONTEREY	56	VENTURA
28	NAPA	57	YOLO
29	NEVADA	58	YUBA



## TANGIBLE PROPERTY LIST - ELECTRONIC

## Appendix E. Sample Form BOE-533-E Tangible Property List - Electronic

Joe's Gas and Electric Company

## TANGIBLE PROPERTY LIST

1 of 1

SBE Number	County Number	Ident Number	Description	TRA	Item	Amount	Account Prefix	Account Number
100	30	1	Building, Villa Park, Map 0229-30-003	100	1	90,000	E	352.00
100	30	8	Distribution Sub Station Eq., Villa Park	100	2	140,000	E	353.00
100	30	2	Misc. Lab Equipment, Villa Park	100	3	15,000	E	395.00
100	30	51	Transmission Sub Eq., Villa Park	100	4	20,000	E	353.00
100	30	52	Construction Work in Prog., Villa Park	100	5	33,000	E	107.00
100	30	53	Imp. on Map 0100-30-004 par 3 LSD	100	6		E	
100	30	57	Distribution Gas Mains. 200 miles	100	7	20,000	G	367.00
30 Total						318,000		
Grand Total						318,000		